L-F 100 Ω

Y32-

G. R. S. IX-5]

Previous references.

1895-96
~~191~~
Municipal

File No. 12 q 95

Serial Nos. 1-13

Later references

Index 12 q 95
Sls 16-47

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-13

In ~~Part~~ B for Feb, 98

SUBJECT.

Taxation of Govt. Buildings Occupied as private Quarters

Indexed
Done

W D 83—GPB—50,000—24-7-16

Letter. No.	Letter. Date.	From whom.	To whom.
Mem	Copy of	No 3400 from	C C dy 6-7-76
6369-76/319	27-2-80	Printed Proceedings	
739-42/2nd 42	10-5-80	do do	
2692-702	17-7-80	do do	
572-38	23-4-84	Printed Proceedings	
C 468-76	26-5-88	Printed Proceedings	
349-84/45-80		P W D Printed Proceedings	
103	22-11-95	D C Kadur	Secy
1046 51-12	12/3/96	Secy	D C of Dk
756	17/3-3-96	D. C. Chikmagalur	
856	28-3-96	P. Tumkur dk	
211	15-5-96	D. C. Kadur dk	
215	1-6-96	D. C. Shimoga	
1184	9-6-96	D.C. B. L. dk	
91	16-7-96	P. Mysore dk	
98	28-7-96	D C Hassan dk	
436	29-8-96	D. C. Mysore dk	
984	5-9-96	D. C. Kolar dk	
28	19-9-96	P. Kadur dk	
884-85	1-2-98		Pto of Mysore B L dk &c.
21	5-3-98	Do.	
53	16-3-98		P. Kadur dk
45	12-5-98	D. C. Kolar	
15	20-10-98		1st Assist Resident
1	19-1-99	Ch: Engineer	
14-16	8-2-99	- - -

Form B.

List of Letters in the File.

Serial Number.	Letter. No.	Letter. Date.	From whom.	
29	263	12·7·02	Conservator of forests	—
30	1711	28·7·02	Senr Surgeon	Conservator of
30½	4427	21·10·02		
31	341	31·10·02	P. C. Chitaldoorg	Senr Surgeon & Pr
31½	86723	20·11·02		
32	9677	9·12·02		Inspector Genl of Ed
33	5202/125	10·12·02	Inspector Genl of Edy	Do
34	10358	24·12·02		
35	6699/230	30/1/03	—	Do
36	13501-7	9·3·03		

MYSORE GOVERNMENT OFFICE.

Local Boards BRANCH.

OFFICE NOTE.

SUBJECT.

Taxation of Govt buildings in the town of Chitaldrug

The Municipal Board of Chitaldrug demanded payment of house tax on the marginally noted Govt buildings for 3 years ending 1894 as amounting to Rs 192. The Executive Engineer questioned the legitimacy of the charge. From the correspondence it is ~~not~~ clear ~~whether~~ that no payment was received for previous years

	Per annum
European Sergeant's quarters	Rs 6
Civil Surgeons quarters	12
D.P.W Overseer's Lodge	12
Head Masters Bungalow	10
Dy Comrs house	24
Total	64
Cost for 3 years	Rs 192

The present claim appears to have been based upon para 6 of D.P.W Pro dated 25 January 1892 cd $\frac{3}{43}\frac{19}{80}\frac{84}{}$ which directs that "the payment of all Municipal or other taxes to rest as at present, with the P.W.D." This refers, I respectfully

Bangalore City Municipality where Govt buildings occupied as private residences are subject to municipal house tax under the Regulations; & it cannot be taken to authorize the remaining municipalities to tax Govt buildings, which are exempt from taxation under Govt Pro noted below:—

(1) Para 10 of Govt Pro of 27/9/79
clo 3362-73
ml 161

(2) Para 3 of —"— 27/2/80
clo 6369-76
ml 319

(3) Para 1 of Govt Pro of 22/3/94
clo 15825-6
R 7253 92

} Printed - Revenue Manual at pages 169 & 177 respectively

Submitted for order
Sd/-, C/C.

MYSORE GOVERNMENT OFFICE.

Local Boards BRANCH.

OFFICE NOTE.

SUBJECT.

Taxation of Govt buildings in Chickmagalur

A draft of proceedings is herewith submitted in accordance with the orders of the 1st Councillor

(2) The buildings in question never paid Municipal tax The claim is clearly untenable. The Executive Engineer has refused to pay it The D.P.W order does not create new heads but refers only to the agency that should pay existing taxes on Govt buildings. The question has definitely arisen before and Govt have in unmistakable terms decided that no tax is leviable

Under these circumstances

vide Pro of 27/9/79 on 3362-73 ml 161 printed at page 169 of Rev. Manual
3 — — 27/2/80 on 6369-76 ml 319
1 — — 22/3/94 on 15825-6 & F 253-92

I beg that the above order may be kindly recommended

Submitted to ~~Commissioner~~ General Secretary

24/1/96 JP.

To The Vice Comm.

The orders quoted in the margin are clear & except all for buildings from the octroi in all places except Mysore & Bangalore.

2 The D.P.W. often levies the tax on such buildings, and none of them ~~refuse~~ provides for its payment if it is due at all

3. I submit therefore that the proposed order requires revision.

27/1/96

1 Recently there was some correspondence between the Offg Secretary & Collector of Kolar about exemption of Municipal taxes on Mining buildings (Mr Sly having ~~left~~ left) please put up the file

Submitted File etc 162 of 1896 below

Offg

2. Does not Clause 4 of Act XXIV of 1887 exempt the Mysore Municipality from the payment of octroi on building materials? If so from what year

(2) Tell Mr Chetty was transferred to Chikmagalur more than 20 years ago on condition of his bearing Police charges The only two municipalities having Police charges

3. Is any Municipality power in other Districts on Sub Committee

(3) The existing rules do not authorise a reference be made to DJ Comm engineering any Govt buildings are levied octroi without authority

4. There was a meeting held with Vice Chairman Sly Mr Hall was a member 27/1/96 Offg

(4) It was ordered that all buildings the boundaries of State Railway that are ex

MYSORE GOVERNMENT OFFICE.

Local Boards' Branch.

OFFICE NOTE.

Subject.

Taxation of Government buildings.

The D) Coms of the Kadur District raised the question of taxing the several Government buildings within the municipal limits of Chikmagalur.

(2) The several orders relating to the taxation of Govt buildings are noted below—

(1) In the City of Bangalore, where House tax is charged under the Municipal Regulations Railway buildings and all Govt buildings used as private residences are subject to municipal tax, the only exception being in favor of the

public office buildings, H H the Maha Rajas palace, ~~and~~ the Museum* which are specially exempted from taxation (Vide sec 65). If any of the officers occupying Govt buildings, are entitled to free quarters, ^ or do not pay rent the Govt or pay the tax and where rent is collected, the rent minus the tax is credited to Govt. (Vide Sec No 384 of 1892).

* Military buildings places of public

^ in Bangalore

~~Vide~~

+ Govt Pro dt 6/7/76 No 3400 & 31 in file No 162 of 1894

(11) In the City of Mysore where the Municipal Regulation is in force, Govt House tax is collected under the old, Mohatarfa rules, no Govt building is liable to House tax (Vide Govt Pro dated 22/3/94 No $\frac{1582\text{S}-6}{\text{L F } 253\ 93}$).

^ it has been ruled that

(111) In the Pro dated 15th March 1894 No $\frac{1527}{\text{L F } 210\ 93}$, the Govt ruled that all buildings within the boundaries of the State railway are State buildings and where Bangalore Municipal Regulations are not in force, they are exempt from local taxes.

IV Travellers bang alos and apothecary's quarters are escempt from taxation (Please see Pro of 4/7/79 cto 1245 S2 Jul 70

V Anche Houses are escempt under Govt Pro of 17/7/80 cto 2692-2702 Jul 385.

VI Pro dated 10/S/80 cto 739 48 rules that the municipal tax, which is paid for purposes of conservancy, must as a rule be levied on all dwelling places, whether the property of Govt or otherwise

VII Religious and charitable institutions are escempt from house tax under Pro of 23/4/84 cto 572 38

VIII Escemption tax is restricted to the property of Govt (Para 3 of Pro of 2/12/80 cto 6369 Jul 391

IX The military huts, when they are within municipal limits must necessarily be under the control of the municipality in all sanitary measures (Para 2 of Pro 26/S, Camp cto 468 of 76). These structures

liable to the municipal taxes in municipalities other than the City of Bangalore (Vide para 1 of Govt Proc dy 7/9/88 clo 976-78).

Dy 5/2/96

To Mr VP Court
6/2/96

By the order q 10 May 1880 Rs 739.48 has not been modified or cancelled the present claim is admissible, for reasons stated in that order, namely, that the house tax in Mun is fixed for purposes q conservancy and must as a rule be levied on all dwelling places, whether the property q Govt or otherwise. In the present case of the buildings are occupied by the Govt Servants residing from them, the house tax must be paid out of the rents and of the occupants are entitled to free residence, the tax must be paid by Govt

7/2/96

Memo

The Municipal Board of Cheetamaghur demanded payment of house tax on the marginally noted Govt building for 3 years ending 1894-95 amounting to Rs 192. The Executive Engineer maintained that the demand was untenable.

European Sergeant's quarters Rs 6
Civil Surgeons — " — 12
D. P.W Overseers Lodge — 12
Head Masters Bungalow — 10
Dy Comr house — — 24
Total per annum 64
Total for 3 years = 192

(2) From the correspondence submitted by the Dy Comr of Kadur, it is clear that no payment was ~~no~~ made for previous year. The present claim appears to have been based upon para 6 of the D.P.W Pro Rs No $\frac{349-84}{45-80}$ dy 25/1/94, which directs that the payment of all municipal or other taxes to rest as at

present with the P. W. D"

(3) Under the marginally noted Proceedings, Govt buildings are exempted from house tax in municipalities other than Bangalore and Mysore Cities which are governed by a special enactment.

(4) In his order dated 7th February 1896 on office note the 1st Councillor observed that "of the order of 10 May 1880 vide 739-48 Mul 42 dated has not been cancelled, the present claim is admissible, for reasons stated in that order, namely that the house tax in municipalities is paid for purposes of conservancy and must as a rule be levied on all dwelling places, whether the property of Govt or otherwise In the present case

(1) Para 10 of Proc dt 3362-73/161 of 27/9
(2) No 10 Mul 3 6369-76/319 of 27/2/80
(3) No Sup 1 15825-6/-253-92 of 22/3/94

if the buildings are occupied by public officers and rents recovered from them the house tax must be paid out of the rents and if the occupants are entitled to free residence, the tax must be paid by Govt." But before passing final orders on the question, he decided that a report might first be called for from all Districts

(5) Accordingly the attention of the Dy Comm was invited to the orders quoted in the margin and they were requested to report whether any and what Govt buildings — whether used as offices or occupied as private residences — was subje

Para 10 of Proc dtd 3362-73/ml 161 dt 27-9-79

— 3 — 6369 76/319 dt 27-2-80

7 39-48/ml 42 dt 10-5-80

— 2682-2702/385 dt 17-7-80

— 572/38 dt 23-4-84

Camp dtd 468-76 dt 26-5-88

to Mohatesofa in Municipalities other than the City of Bangalore (Please see Pro No $\frac{10465.72}{100-95}$ of 12.3.96).

(6) From the replies received it would appear that no Govt buildings lying within municipal limits in the Districts of Kadur and Chitaldrug are being charged with Mohatesofa House tax. The information furnished by the remaining Deputy Comrs is embodied in the following 3 statements A. B & C.

Statement A shewing buildings taxed by several Municipalities in the state. (From this it would appear that the Head Master at Bowringpet and Hospital assistant at Kunur pay taxes on buildings in their respective occupation, probably without having any rent for them) or remuneration. ... are exempted from taxes

Statement B shews the Govt buildings which have recently been ordered to be taxed or the taxing of which is under correspondence

Statement C shews the list of Government buildings occupied as residences or otherwise and not taxed by municipalities concerned

(7) The Dy Coms of Kadur submits a complete list of Govt buildings in the several municipalities of his District and proposes to bring under taxation the following ones in Municipalities specified against ~~each~~ them for reasons noted against each. the remaining buildings being allowed the

privilege of exemption on the ground of their being used for public purposes.

No	Description of (88) ~~Orders~~ Buildings	Name of municipality in which each building is situated	Amount of tax imposed if any given	Reasons for taxing
1	Dy Comrs house	Chickmaglur	24	As rents are recovered from occupiers and credited to Govt, house tax noted against them is leviable under Pro cts 139-48 / 48 Dy 10/6/80
2	Asst Surgeons — do —	Do	12	
3	D.P.W Overseers lodge	Do	12	
4	Head masters house	Do	10	
5	European Sergeants quarters	Do	6	
6	Barr lines	Do	50	
7	Lockup officers quarters	Do		These two buildings were lately constructed for the occupation of officers as per Pro cts 7209-4 Dy 7/11/87 G 1746 House tax will be charged on them during the current year.
8	Police asst Supts Do	Do		
9	Barr lines	Tarikere		Has to be taxed under Pro cts 468 760 26 5-88
10	Inspection Lodge	Birur		Hospital assistant occupies on payment of rent - has to be taxed
11	Barr lines	Kadur		Has to be taxed under Pro cts 460 10 2 - 91
12	Sayenkatte (old)	Yedahalli		Hospital asst & Post master respectively occupy the buildings which requires to be taxed
13	Post office building	Do		

(8) Orders have to be passed in regard to bringing under taxation the above buildings. From the statement furnished by the Dy Comrs of Hassan, the undermentioned buildings enjoy exemption in

are exempt from local taxes

in the several municipalities of the District.

(1) District office
(2) Executive Engineer's office
(3) Munsiff's Court
(4) Taluk Cutcheri & old Taluk Cutcheri
(5) Police office & Police
(6) Forest office
(7) English High school
(8) Kanarese school
(9) School masters quarters
(10) Old Gaol building
(11) Travellers Bungalows
(12) Civil Hospital
(13) Female Dispensary & other Dispensary buildings
(14) D. P. W Sub. Division Office
(15) Overseers Lodge

(9) The file etc 1621/94 which contains an office memo and which ~~the~~ ~~Secy~~ was ordered to be submitted with this file is also submitted for orders with reference.

DRJ 20/11/96

Submitted
20/11/96.

Early.

Please a Statement shewing the loss of revenue which each Municipality would sustain if the tax now being levied were removed.

24-11-96

A statement shewing the loss of revenue which would accrue to each municipality is submitted herewith for municipalities in the Bangalore, Kolar Tumkur, Chitaldrug and Shimoga Districts.

Similar information in regard to the city of Bangalore and the Districts of Hassan is not available. It may therefore be called for etc. but I would suggest that the Municipalities in Kadur & Chitaldrug are taxed in Kadur & Chitaldrug

DMJ 27/11

Every Municipality in the Province is being most liberally dealt with by Govt. The Levy of Municipal Taxation on Govt buildings is allowed to continue unless, if the Boards concerned can fairly be asked to discontinue the same. The Govt of the Boards' is very slight while the question involved is one of principle.

Such an exemption of such kind does not now exist may be dis

30-11-96

Subject to the Council

1-12-96

Subject to the Council.

Not all Local-rated by the Council
I do not think this is a matter
for Council unless

Such exemption
this

Such
Such
Such

the Govt buildings taxed by several State except the City of Bangalore

Name of Municipality	Description of the	House used. If occupied by any officer or other person, the name such	Amount of tax if, any	Remo
Kankanahalli	Kavah	Amildar	3 " "	
	kavadi	Originally used by Sayer est	1 " "	V
Tumkur.	Dy. Comr quarters	Dy Comr	17 " "	
	Overseers lodge		6 " "	
	Old Manufactory		7 8 "	
Pavagada	Overseers Lo		1 8 "	
Maddagiri	Munsiffs	Munsiff	4 " "	
Mysore City	1 Bungalow	Marquis Viviam Tennyson		
	2&3 Barr lines & Sawar lines			
	4 Bungalow	Chief Jailor		
	5 Do	Deputy — do —		
	6 Do	Jail Apothecary		
	7 Do	Civil Hospital apothecary		
	8 Do	Nurses		
	9 Do	Miss Goshal		
	10 Do	Principal of the Maharajas College		
	11 Do	Inspector Gl of Police		
	12 Do	Do Education		
	13 Do	Mr Denham		
	14 Do	Military Secretary		
	15 Do	Police Superintendent		
	16 Do	Deputy Commissioner		
	17 Do	Hony. Assistant Executive Engineer		
Talagram	1. Portion of Ram Temple	Temple worshepper		
Nagamangala	Two font gates	Used as shops		

Kolar	Dy Comm	Dy Commissioner	10		
	Asst Surgeon	Assistant Surgeon	5	" "	✓
	Head Master — D	Head Master English	3	" "	✓
Bowringpett	Kanarese school	Head Master	"	8 "	
Chicklullapur	Sub Dn officers quarts	Sub Dnescon officer	7	8 "	name mustard ✓
	Old Anche	Rented to the public	"	1 "	rerented to J
	~~Municipal shops 13~~	~~Retail shops on held~~			
—11 Hoscan	Govt Bangalow	Deputy Commissioner			
	Double Overseers	with Out houses			
	Asst Surgeons quarters				
	Bangalow	Mr Anderson			
	Barr lines				
	Rest house				
212 Sakleshpur	(1) Do	Police Inspector			
	2) Amildars quarters	Amildar			
	3) Barr huts				
Chennayapatna	(1) Overseers Lodge				
Shimoga	1) ~~D P W~~ — Do	D P W Subordinates - 04	10	" "	
	2) Govt house	(Not given)	20	" "	
	3) Apothecarys		10	" "	
	(4) Barr huts	Barr sepoys &c	197	" "	
4 Kumsi	Old Anche H	Hospital Assistant	1	8 "	Occupies shops the tax
15 Honnalli	Musafirkhana	— Do —	5	" "	Who pays the tax is not stated
16 Sagar	Sub Dn officers q	Sub Dnescon office	30	" "	
	Old Hospital land		5	" "	
17 ~~Sagar~~/Kalasha	Quarters	1 Amildar	10	" "	
	Do	2 Shereastadar	5	" "	
	Do	3 Police Inspector	5	" "	
	Do	4 Judicial Gumasta	5	" "	
	Do	5 Cragadi Do	5	" "	
	Do	6 ~~Do~~ Revenue Do	5	" "	
		7 Do —	5	" "	
	Do	8 Shroff — Do —	5	" "	
	Do	9 Head Gumasta	5	" "	
	Do	10 Head Munshi	5	" "	
	Old Police st	Hospital Assistant	5	" "	
	Old Sayer Katte		1	"	
	Overseers Lodge		5	" "	
	Quarters	11 Record Keeper	5	" "	
18 Tirthahalli	Overseers Lodge		3	" "	

the Govt buildings, taxing which is under
which have recently taxed

Municipality	Description of the	How occupied	Amount of tax claimed	Remarks
Kolar	Barr huts	Barr sepoys & officers	164 8 -	√
Bowringpett	Barr lines	Sepoys over Havildars	14 - -	/
Chintamani	Barr huts	Barr sepoys	4 - -	/
Mulbagal	Do	Do	1 - -	Under
Sidlaghatta	Do	Do	3 - -	
Chickballapur	Do	Do	3 - -	
Bagepally	Do	Do	1 8 4	
Gowribidnur	Do	Do	4 - -	
Belur	Do	Do		Since ordered to be taxed
Arsekere	Do	Do	√	Do
Taklespur	Dispensary	Partly occupied by H assistant	√	Do
Anbalgud	Barr huts			Do
Hole Narsipa	Do			Do
Chennrayapatna	Do			Do

dings occupied as residences or otherwise and

Municipalities concerned

Name of capacity	Description of	By whom occupied	Remarks
Bowring pett	Old stables	Duftar band, Jamadar & Revenue peon	The poor officials live in ~~the building~~ and keep in repair the building which, once in decrepair
	Stables	D P W officers	
	Inspection	D P W officers when ~~stationed~~ circuit For the present by Engineer having with of ~~Head master~~	
Cheekballapur	Musafirkhana	Travellers & officers on payment of fees	
	2 Municipal	Retail shops are held	Of these 12 shops are rented 1½ for museum and

Showing the loss which each municipality would sustain if the tax were levied on Govt buildings situated therein were remitted.

District	Municipality	Amount Rs	as	P	Remarks
anjalore	Kankankalli	4	a	a	
olar	Kolar	182	8	a	Including military lines which are proposed to be taxed
	Bowringpet	14	8	-	
	Chintamani	4	a	-	
	mulbagal	1	a	a	
	Siddapatra	3	a	a	
	Chikballapur	11	4	a	
	Bagepalli	1	8	a	
	Gowribidnur	4	a	a	
umkur	Tumkur	30	8	a	
	Pavagada	1	8	a	
	Maddagiri	4	a	a	
Mysore	Salegrama	1	a	a	
apan					
Shimoga	Shimoga	237	a	a	
	Kumsi	1	8	a	
	Honnali	5	a	-	
	Sagar	35	a	a	
	Tirthalli	3	a	a	
	Kalasakatte	71	8	a	

253/97

Gen. 31

12 f 95 - 1898

OFFICE OF THE
4304
25. NOV 1895
DEWAN OF MYSORE

From The Dy. Commissioner, Kadur District

To The General Secretary to the Govt: of Mysore

Dated 22nd Nov 1895

Despatched

Received

General No. 103

No. Financial

Enclosure No.

Requesting Orders regarding the Maharaja due on the Several Government buildings in the Shimoga Dist.

1894. 95
Jayas.
6 — 0 —
12 — 0 —
12 — — —
10 — — —
24 — — —
64 — 0 —

1893. 94
Vijaya.
6 — — —
12 — 0 —
12 — — —
10 — — —
22 — — —
64 — 0 —

1892. 93
Nandana.
6 — — —
12 — 0 —
12 — — —
10 — — —
24 — — —
64 — — —

1. Europeon Sergeants' quarters.
2. Tamil Integrenis "
3. D. P. W. Quarters Shimoga
4. Head Masters Bungalow
5. Deputy Commissioners Kowree —

1895 25/11/95

P. Dy

Please put up Rec. 349. 45.
of 25-1-94 quoted on the
Cover
27-11-95

Sir, Spare copy of the above obtained from Dy. Commr Kadur
Dated 22 11 —

Dy. Commissioner's Office

Kadur District.

Chikmagalur 22 Nov. 1895.

From

The Deputy Commissioner,

Kadur District.

To

The General Secretary

to the Govt of Mysore.

Sir,

I have the honor to submit for information correspondence ending with Executive Engineer's Memo No. 160 dated 2/4 th instant regarding the Mohatarfa taxes due on the several Buildings in the Chikmagalur municipality

as

as detailed in the margin and to request that order may kindly be passed thereon.

I have the honor to be

Sir,

Your obedient Servant,

Hill Sparks

Dy. Commissioner

Madura District.

Section — Genl.
12.9.95
2

10465-72
Lr. 100 — 95 — 7/12/96

RL 2545

Order

The attention of
Dy Commrs is drawn
to the orders quoted
in the margin, &
they are requested
to report whether
any, & what, Govt
buildings may
now be kept in
Municipalities
other than the
Bangalore City
Municipality -
The returns shd
include all
buildings which
did the services
of Govt, whether
a Govt building
or building
occupied by
officers or other
persons. G

Para 10 of Pro dy 27/9/79 no 3362-73 ml 161.
3.... 27/2/80 no 6369-76 ml 319
Pro dated 10/5/80 no 739-48 ml 42
— — 17/7/80 no 2692-2702 Jul 385
— — 23/4/84 no 572 38.
— — 26/5/88 Campbell 468-70

To the DC Mysore with
reference to his no 1038 22/11/95
and
to the Dr Comm & Distt Offrs 9 — 3 — 96

L. 2801

Section

File No 12 of 95

Ill No 3

1896

7984
25-3-96

From

The Deputy Commissioner
Chitaldrug District

To

The Secretary to the
Government ~~Devan~~ of Mysore
Revenue & Genl Departments.

Dated 17th March 1896.

Despatched 23rd.

Received

General No. 756
No. 467

Enclosure No

Govt Pro: no 10465-72
L.F.100.95
dated 12th March 1896 en-
-quiring whether any,
and what, Government
buildings pay octroi
-tarfa in Municipali-
-ties other than the
Bangalore city Muni-
-cipality.

With reference to
the above, I have the
honor to state
no Government
buildings in the
municipalities

25/3/96
L7.

municipalities of this
District, are tasked
with mohatarfa.

Ag: Deputy Commissioner

Misl
12795
Serial No. 4

Gen. 311

OFFICE OF THE
8882
1 MAY 1896
189 96L3026
DEWAN OF MYSORE

From

The President of the Municipalities in the Sumkur District

To

The Secretary to Govt of Mysore, Gl & Rev Departments

Dated 28th April 1896

Despatched 30" —do—

Received

No. General No. 836
No.

Enclosure No. 1

Government order No
10465-72
LF 100-95
dated 12th March
1896

—"—

Submits the statement shewing the names of Government Buildings which pay Mohatarfa in the Several municipalities of this District.

1878
7/5/96

No. 856
Enc: 1

Office of the President
of the Municipalities in
the Tumkur District

Tumkur 28th April 1896

To

The Secretary to the Government
of Mysore
General and Revenue Departments

Sir,

As called for in Government order
No 10465-72 / F 100-95 dated the 12th March 1896,
I have the honor to submit herewith
a statement shewing the names of
Government buildings which pay mohatarfa
in the Several municipalities of this District.

I have the honor to be,
Sir,
your most obedient Servant

Thimmiah
for President

The names of Government Buildings pay Mohatarfa in the Several municipalities of the Tumkur District

Names of municipalities	Names of buildings	Amount of Mohatarfa per annum			Remarks.
Tumkur	Deputy Commissioner's Quarters	17	"	"	
	Overseer's Lodge	6	"	"	
	Old Musafarakhana	7	8	"	
Bellavi	Nil	"	"	"	
Kortagere	"	"	"	"	
Turuvekere	"	"	"	"	
Sira	"	"	"	"	
Tiptur	"	"	"	"	
Nonavinkere	"	"	"	"	
Kunigal	"	"	"	"	
Huliyurdurga	"	"	"	"	
Gubbi	"	"	"	"	
Kadaba	"	"	"	"	
Pavagada	Overseer's Lodge	1	8	"	
Maddagere	Munsiff's Quarters	1	"	"	
Kanayakanahalli	"	"	"	"	
Havanahalli	"	"	"	"	
Huliyar	"	"	"	"	
Total		36			

Tumkur
28th April 1896

Thimmaiah Ramaiah Chetty
for President

Section — Municipal
12 of 95
5

Gen. 31.] 1896 12

OFFICE OF THE DEWAN OF MYSORE
9304
10 MAY 1896
F 3143

From E. E. DEPUTY COMMISSIONER,
KADUR DISTRICT,

To The Secretary to the Government of Mysore

Dated 14th May 1896

Despatched 15th May 1896

Received

General No. 211
No. Municipal

Enclosure No. one Statement

Submitting Statement Shewing Mohatarfa collected on Government buildings in the several municipalities of the Kadur District and requesting early orders to be passed.

— o —

19.5.96

Dy Commr's Office:
KADUR DISTRICT.

Dated 14th May 1896

Fr.

The Dy. Commissioner,
KADUR DISTRICT.

To

The Secretary to the
Government of Mysore.

Sir.

As called for in G.P. No $\frac{10465-72}{\text{R.F. } 100-95}$ dated 12th March 1896. I have the honour to submit herewith a statement shewing Mohatarfa Collected on Government buildings in the Several municipalities of the Kadur District, and to state that the statement in question includes all Government Buildings whether occupied by officers or otherwise and to request that early orders may be passed, as there is a large amount outstanding in the accounts under this head.

I have the honour to be
Sir
Your most obedient Servant

for Deputy Commissioner
Kadur District.

Statement of Govt.
Buildings in the Several
Municipalities of the
Kaira District.

Office buildings or buildings occupied by officers or other

No	Names of Buildings	amount tax annually
	Chikmagalur Municipality	
1	Deputy Commissioners office	
2	District Treasury	
3	Munsiffs Court	
4	Taluk Cutcherry	
5	English High School	
6	Canarese High School	
7	Sandle Koti	
8	Jail Building	
9	Civil Hospital	
10	Travellers Bungalow	
11	Town Police Station	
12	Deputy Commissioners House	24
13	Civil Surgeons House	12
14	D P W Overseers Lodge	12
15	Head Masters House	10
16	European Surgeants Quarters	6
17	Barr Lines	50
18	Lock up officers Quarters	
19	Police Assistant Superintendents Quar	
	Municipal Buildings	
20	Cattle Pound	
21	Octroi Sub Kal	
22	Old Anche House	
23	Hindu Musuferkhana	
24	Mahomedan Musuferkhana	
25	Old market building	
26	Slaughter House	
27	Mutton Market	
	Tarikere Municipality	
1	Taluk Cutcherry Building	

of the Kasur District which are the property of Government repaired as per G.P. No. dated 12th march 1896 $\frac{10465-72}{P.F.\ 100-95-}$.

Remarks.

Is these buildings are utilized for public purposes, no tax is charged on them

As rents are recovered from the persons occupying these buildings and credited to P.W. and other departments, house tax mentioned against them are charged by the Municipality as per G P No. $\frac{739-48}{48}$ dated 10th may 1880.

These two buildings were lately Constructed for the occupation of officers as per G P. No $\frac{7209-11}{G\ 1746}$ dated 7th november 1894 The house tax will be charged on them during the Current year

Tarikere (Continued)

2	Travellers Bungalow		
3	Hindu Musuferkhana	~	
4	Dispensary building with dead house	~	~
5	Post office or Anche House	~	~
6	Barr Lines	~	~
7	Purniahs Chattram	~	~
	Town Police Station	~	~
9	Sayer Katte	~	~
10	Overseers Lodg	~	~
11	English Branch School	~	~
12	Depot : Timber	~	~
13	Cattle Pound (Municipal Building)	~	~

Birur Municipality

1	The new Dispensary building	~	~
2	The new Police Station	~	~
3	The old Police Station	~	~
4	English School building	~	~
5	Canarese School building	~	~
6	Sayer Katte	~	~
7	Inspection Bay	~	~
8	Cattle Pound (Municipal Building)	~	~

Kadur Municipality

1	Taluk Cutchery Building	~	~
2	Barr Lines	~	~
3	Travellers Bungalow	~	~
4	Dispensary Building	~	~
5	D. P. W. Overseers Lodge	~	~
6	Police Station	~	~
7	Cattle Pound (Municipal Building)	~	~
8	English and Canarese School	~	~
9	Forest Depot	~	~
10	Hindu Musuferkhana (old)	~	~
11	Hindu Musuferkhana (new)	~	~
12	Purniahs Chattram		

building requires to be taxed as per G. P. Camp No. 468-76 dated Mysore 26th May 1888.

building has been rented out to the Hospital assistant by the P.W. Department and requires to be taxed

This building requires to be taxed, as per G. P. Camp No. 468-76 dated Mysore 26th May 1888.

Front of this building was lately handed over to the municipality for utilising it as a vegetable market. Hence no tax is levied on it.

Kadur (Continued).

13. Stone Mantapam (municipal Building).

Municipality

1. Taluk Cutcherry
2 Travellers Bungalow
3 Hindu Musafirkhana
. Dispensary building
; School Building.
6 Sayer Katte, new
7 Sayer Katte, old
8 Post office Buildin
9 Cattle Pound. (Municipal Building)

Ajjampur Municipality.

1. Musafer Khana Hindu
2 Travellers Bungalow
3 Police station
4 Sayer Katte. The

Sakrepatna Municipality.

1. Travellers Bungalow
2. Hindu Musuferkhan
3 Taluk Cutcherry building (old).
4 Old Sayer Katte.

This building has been occupied by the Hos Assistant, both do not pay any
This building has been occupied by the Postmaster } rent they require to be taxed

ispensary is held here.

part of this building is now utilized for the police Station
his building is utilized for a School
his building is in decay and requires repairs steps have been taken to
pair it at the cost of the Municipality

Chitungalur
14th May 1896

for Deputy Commissioner
Kadur District

Section Acct.
No 12975
No 6

Gen. 31.] 1896

12½

OFFICE OF THE
9982
3 JUN 1896
3264
MYSORE.

From The Dy Commr
Shemoga distrct

To The Secretary to Govt
General & Rev. Depts.

Dated 30th May
Despatched 1/6
Received

General No. 1215
No. 123

Enclosure No. one

With reference to Govt Proc
Nos 10465-72 / 2 F 100-15 dated 12-3-96,
12777-81 / 2 F 100-95 dated 26-5-96.
Submitting a statement
showing Government build-
-dings paying Monetar-
fee. in the district

SBB 3/6/96

From

The Deputy Commissioner
Shemoga district

To

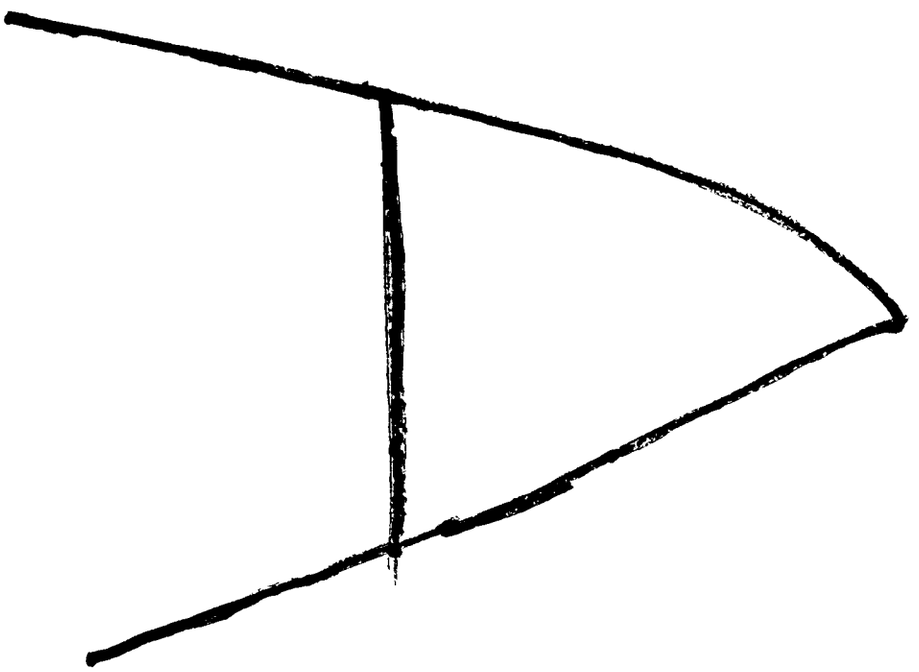
The Secretary to Government.
General & Revenue Dep
Dated 30th may 1896

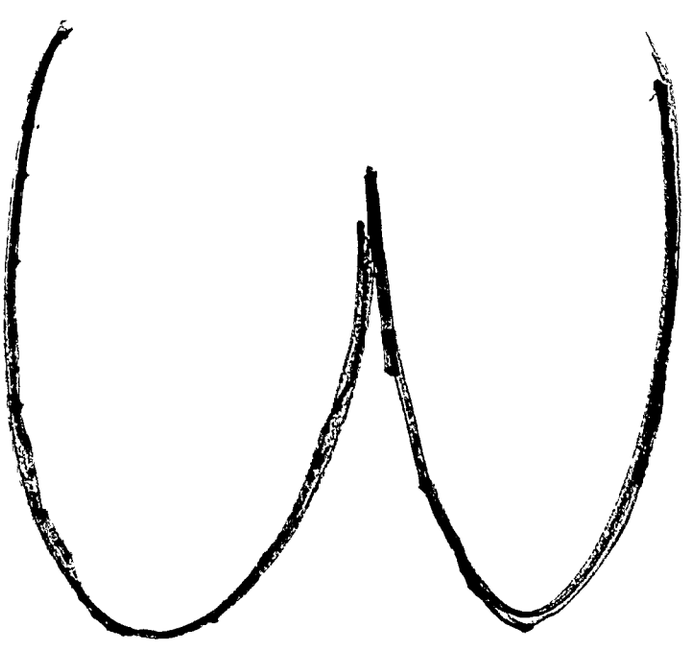
No. 1215 / 123 Encl 2/6
Government Proceedings
10465 / L.F 100-95, dated 12th March 1896,
No. 12777-81 / L.F 100-95, dated 26th Instant,
requiring whether any and what
Government buildings pay Inhabitants
in Municipalities in the Shemoga
district,

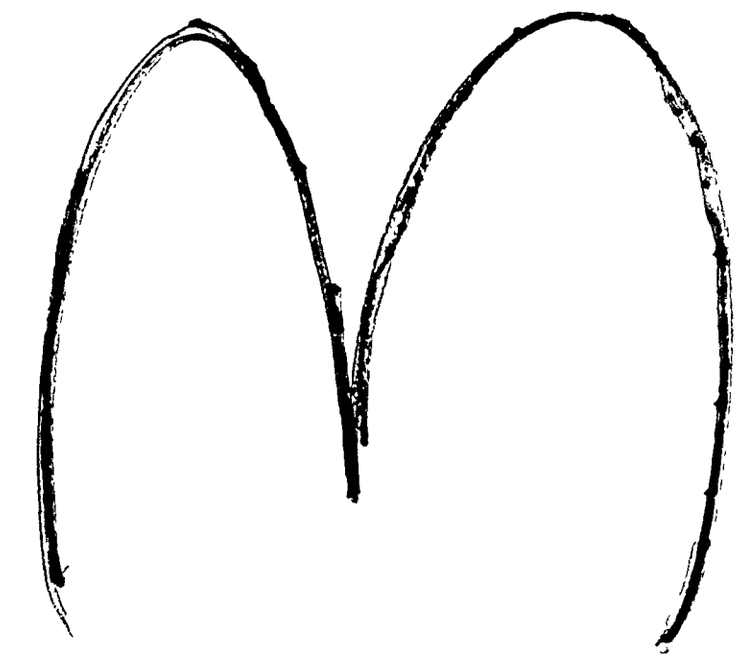
With reference to the above
has the honor to Submit a state-
ment showing Government buildings
paying Inhabitants in the Munici-
palities

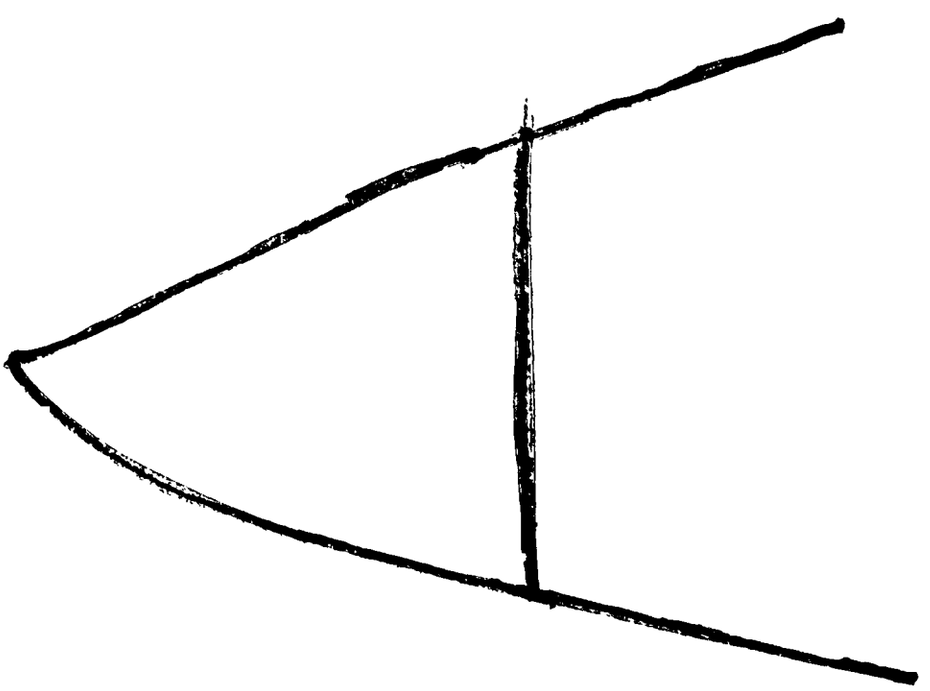
Municipalities of the Shemoga
district

For Commissioner
Shemoga district









Section Rural — Gen. 31 — 1895-96 100 67

12-95

7

Ent. 11/6/96

From The Dy Commissioner
Bangalore District.

To The Secretary to the Govt.
of Mysore.
Rev & Genl. Departments.

Dated 8th June 1896
Despatched 9th Do—
Received

General No
No. 1184

Enclosure No.

Government Proceedings
No 10465-72 dated 12th March/96
L.F 100-95

Calling for a report as to whether any, and what Government buildings pay Mohatarfa tax in the Municipalities.

Has the honor to state that no Government buildings in the Municipl of the District pay Mohatarfa except two in the Ramanmalli Taluk viz (1) the Havele house occupied by the Amildar on

which a tax of Rs 3/-
is being collected and
(2) the Sirkar building
originally a Sayer Chavadi,
which pays Rupee 1 as
Mohatarfa.

Dr. Shamrao Rao
In Dy Commissioner.

USK

No. 71
Enclosures. No. one

Office of the President of Municipalities
~~DEPUTY COMMISSIONER'S OFFICE,~~
in the MYSORE DISTRICT,
Dated Mysore July 16 1896.

Inward
12 8 95
8

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

SIR,

With reference to Government Order No 10465-72 / F. 100-95 of the 12th March 1896, and your reminders as per margin, calling for report as to whether any and what Government buildings in the municipalities of this district pay Mohotarfa, I beg to State that in the Mysore City municipality Mohotarfa is levied on the Government buildings shewn in the enclosed Statement, and occupied by officers. In the Saligram municipality a portion of a jain temple occupied by the worshipper is taxed a rupee. In the Nagamangala municipality two of the fort gates used as shops pay Shop tax.

I have the honor to be,
Sir,
Your most obedt Servt

President of Municipalities in Mysore district

F. 100 95
132 11-14 . 8. 6. 96
F. 100-95
15830-2 . 26. 6. 96
100 95

Compd. new
MM

1896 No. 97 3-29

18 JUL. 1896

From Head of Municipalities

The ~~Deputy Commissioner~~

in the Mysore District.

L 112

To

The Secretary to the Government of Mysore,
Revenue and General Department

Dated 16th
Despatched
Received } July 1896

Enclosures No. one

No. 91

Submits a Statement showing the Government building on which the Municipal taxes are levied

g the Names of the public buildings

Mysore City Municipality, 1896-

Names of buildings. Remarks

Bungalow occupied by Marquis Viviani & J
5 Barr lines
Bungalow occupied by the Chief Jailor
" " " Deputy "
" " " Jail Apothecary
Sawar lines
Bungalow occupied by the Civil Hospital apothecary
" " " Nurses
" " Miss Goohal
" " the Principal of the Maha-
Rajah's College
Do by the Inspector General of Police
Do. " " Education
Do. Mr D Rutnam
Do. the Military Secretary
Do. the Police Superintendent
Do. the Deputy Commissioner
Do. the Honorary Asst Engineer.

Secretary of the President
of Municipalities
the Mysore State.
to Mysore the
6th July 1896

Yours

Compared
[illegible]

President
of Municipalities
in the Mysore State

tion Mysl
No 1295
98
Enjoine
seen

Commissioner's Office
Hassan District
Dated 28th July 1896.

From.

A. Krishnasami Iyengar Esquire
Deputy Commissioner
Hassan District

To.

The Secretary to the
Government of Mysore,
General and Revenue Department
Bangalore.

Sir

As called for in Government
Proceedings No. $\frac{10465-72}{d.7\ 100-95}$ dated 12th
March last, I have the honor
to submit herewith a statement
of Mohatarfa Kaijang and other
Government buildings in the several
Municipalities of the District.

I have the honor to be,
Sir,
Your Most obedient Servant
Krishnasamy
Deputy Commissioner
Hassan District

Gen Serial No. 30.]

OFFICE 966. 30 JUL 1896 DEWAN'S DIVISION

189

From The Dewan Commissioner Hassan Districts L. 192

To

The ~~Chief~~ Secretary to the Government ~~Dewan~~ of Mysore.

Revenue & Agricultural and Revenue Department Bangalore

Dated 28. July 1896

Despatched

Re

Enclosures No. one

General No. 98

No Secy

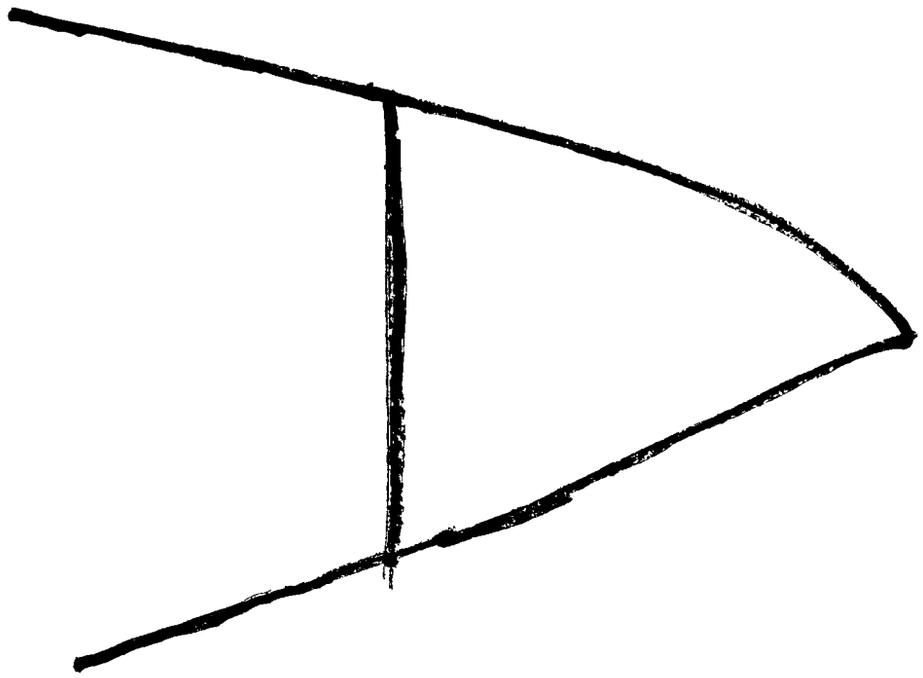
In reply to

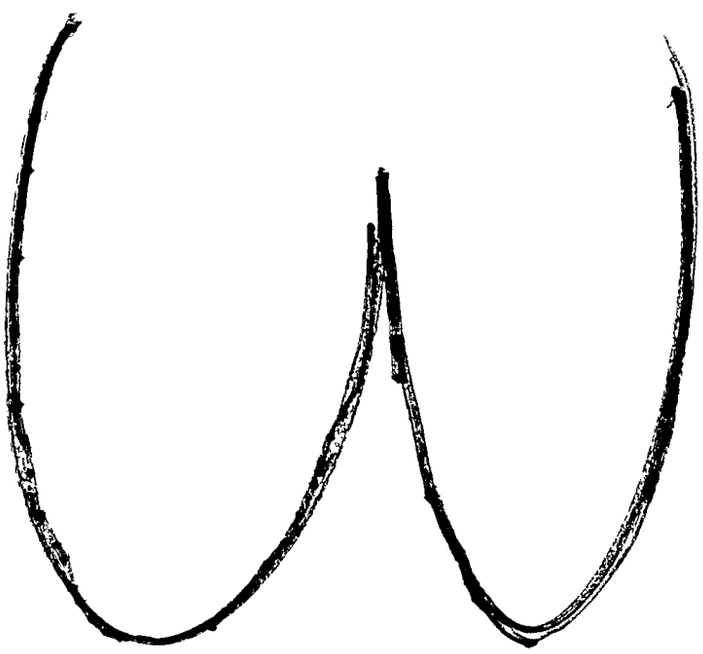
SUBJECT.

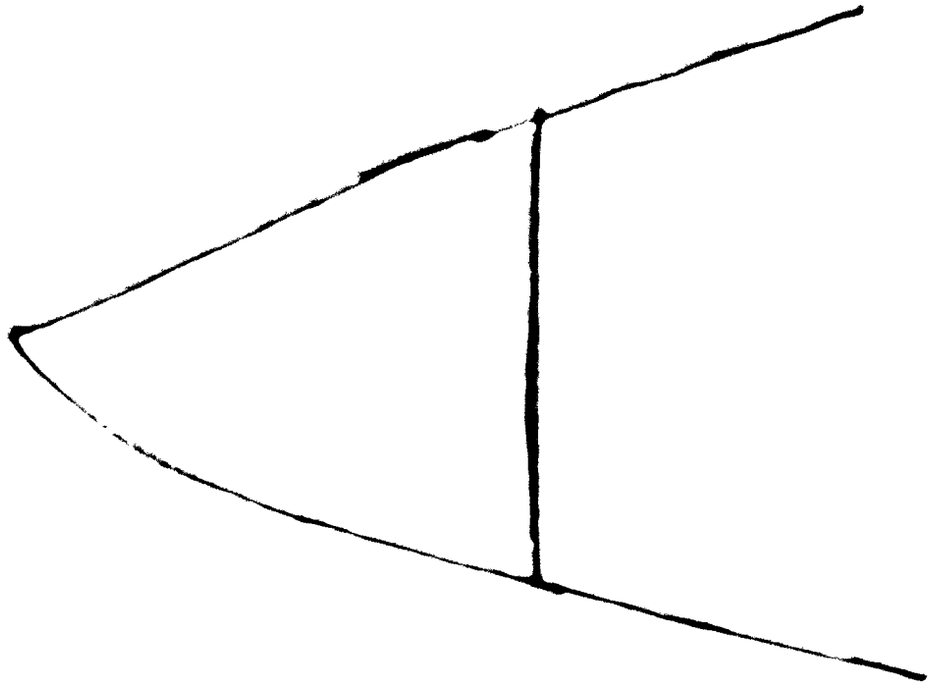
Submitting a statement showing the Govt. Mohalarfa payments towards buildings in several Municipalities of the Distt.

Gth 3611

References (to be entered only in the Dewan's Office.)







Section — Annual.
12 9 95
10

1896.97 b

2 - 26

From L449
The Deputy Commissioner
of the Mysore District.

To the Chief Secretary to Government

The Secretary to the Government of Mysore,
Revenue and General Departments.

Dated 24th
Despatched } August 1896
Received

Enclosures No.—

No. 436

I invite reference to this office No 912 of 16 July 96 in the matter of the proposed Govt buildings, praying that a return to

No. 436
Enclosures No. —

DEPUTY COMMISSIONER'S OFFICE
MYSORE DISTRICT,
Dated Mysore August 28

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

SIR,

With reference to your
doc Ref No. 2760-1/10095 of the 24th Augus
1896, calling for a reply to Govern
ment order No. 10475.72/100.95. of the 12
March 1896, enquiring as to
whether any Government build
pay Municipal taxes in the Munic
palities other than the Bangalore
City Municipality, I beg to in
vite reference to this office cir No.
91 dated the 16th July 1896, in
which the information required
was furnished.

I have the honor to be
Sir,
Your most obedt Servt

Compared
Clerk.

Deputy Commissioner
of the Mysore district

Gen. Serial No. 31.]

189 6

From Mr. Commissioner Connecticut

To The Secretary of the Treasury Washington D.C.

Dated 4th September 96

Despatched

Received 5th

Enclosures No. 1

General No. 1084

No. 263

Submitting statement showing the Government buildings requiring protection.

Ltr
7.9.96

Ack 13/11/96

Dated 4th September

To

The Secretary to the
Government of Mysore
Revenue and General Departments
Bangalore.

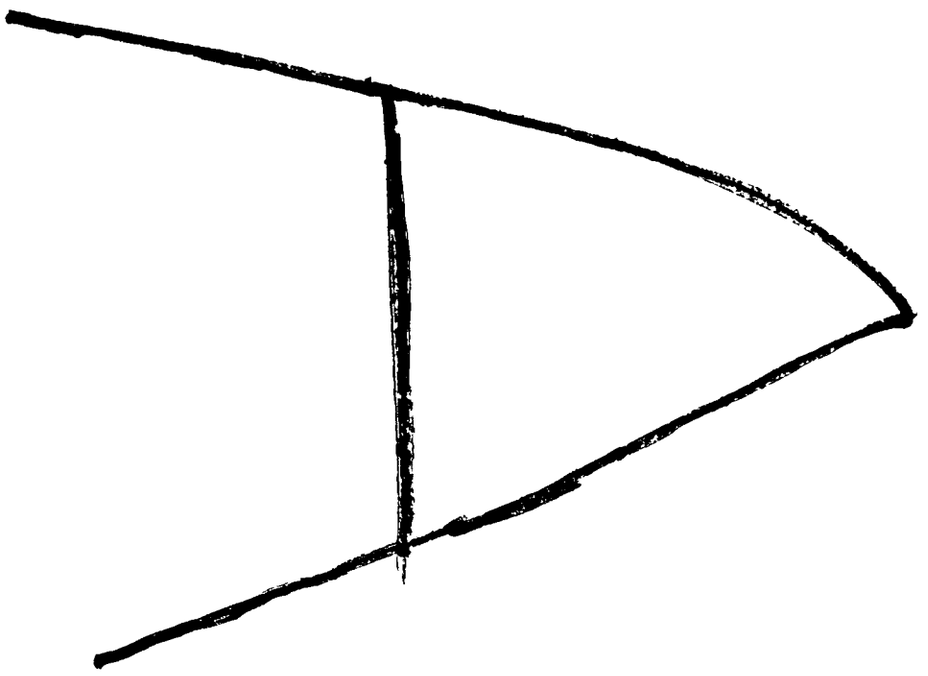
Sir,

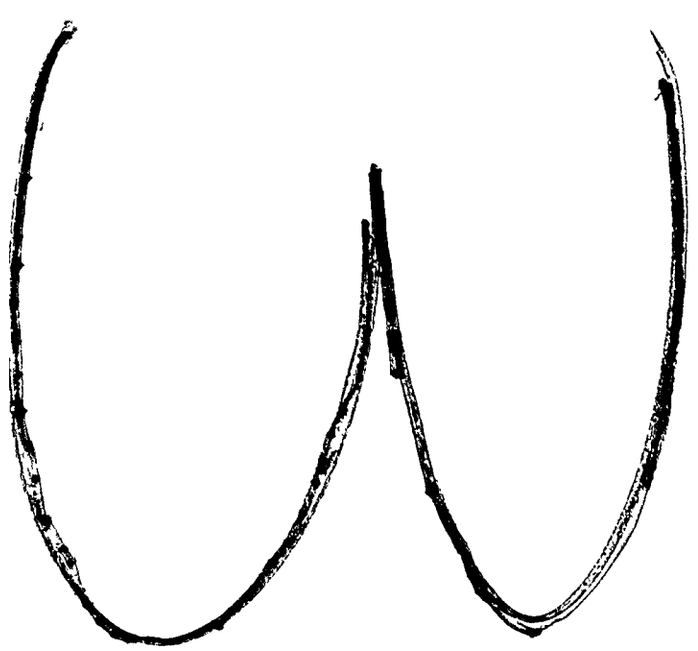
Adverting to Government
Proceedings No 10465-72 dated
L.F.100-95
12th March 1896, I have the honor
to forward herewith a statement
showing the Government buildings
paying Rs 20 & upwards in the several
Municipalities of this District.

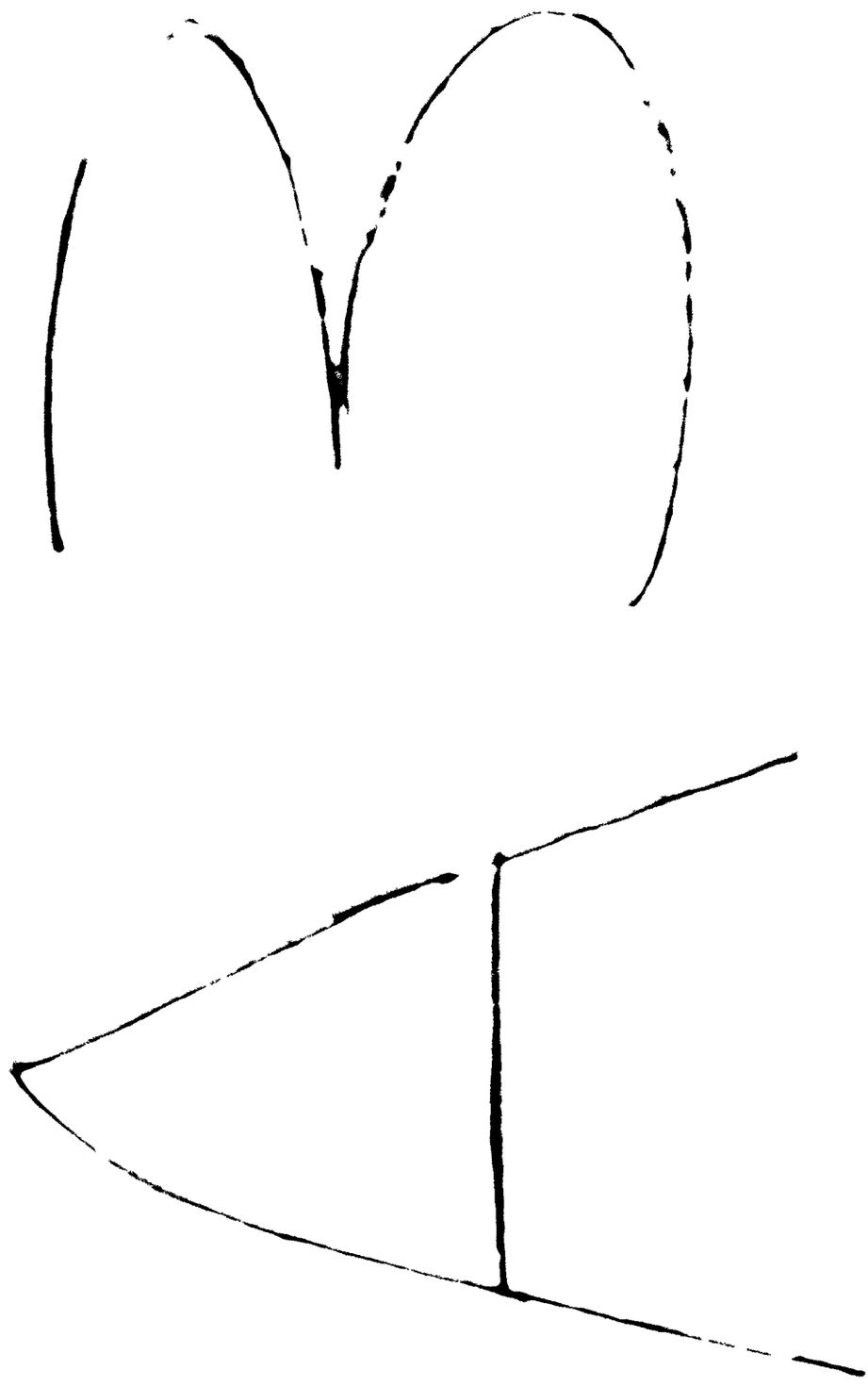
I have the honorable,
Sir
Your most obedient servant

for Deputy Commissioner

Trans







L 670

Section Mund

12995

12

From

Nairobi 22/9/97

Please instruct me file early
Dng 23/9/97

for L=162-96 was obtd. from & returned to the D.H.C on 21 9 97- D 23/9

The file is pending in D.H.C nothing for orders Dng 23/9/97

2 Bdlewan for papers of orders C

24-9-97

OFFICE OF THE
2722
22 SEP 1897
189
DEPUTY COMMISSIONER OF MOMBASA

Copy of letter from the President of the Municipalities in the Mombasa District

To The Secretary to Govt: General and Revenue depts.

Dated 17th September 97.

Despatched 19th September 97.

Received

General No. 2833 97.98.
No.

Enclosure No. One.

Requesting that early orders may be passed in re. the Mohalasfa to be collected on Government buildings, in the several Municipalities of this District, as requested in this office No: 211 dated the 8th May 1896, and forwarding a Statement shewing the amount standing to the credit of the Municipality under the head.

— u —

From

The President of the
Municipalities in the
Kaour District.

To

The Secretary to Government
General and Revenue Departments.

Dated, Chittagong 17th September 1897.

Sir,

In continuation of this Office letter No. 211 dated 14th May 1896, requesting that early orders may be passed regarding the Rates to be collected on Government buildings in the several Municipalities of this District, I have the honor to forward herewith a Statement shewing the amount outstanding in the Accounts of the Chittagong Municipality under this head, and to request that you will be so good as to move the Government to pass orders on the subject as early as possible. P 23143

I have the honor to be
Sir
Your most obedient Servant.

[signature]
Vice President of the
Municipalities in the
Kaour District

WM

Statement Showing the Amount of Rebates of Assessment claiming on Government Buildings in the Bellary Municipality upto the end of June 1897.

No	Name of building.	1892-93	1893-94	1894-95	1895-96	1896-97	Total
1	Deputy Commissioners' Quarters	24	24	24	24	24	120
2	Civil Surgeons' Quarters	12	12	12	12	12	60
3	Executive Engineers — do —	12	12	12	12	12	60
	Head Masters Quarters —	10	10	10	10	10	50
	Servants' Quarters —	6	6	6	6	6	30
	Sub Officers — do —	.			5	5	10
	Police Asstt: Superintendents — do —	.	.	.		5	10
	Total Rs.	64	64	6	74	74	3

Above Rs

For President of the

Section: Annual
Vol: 12 of 95
13

Read again —

Letter No. 103 dy 22. IVovr 18[illegible] from the Dy Commr, Kadur Dt. / soliciting instructions with regard to the liability of Govt buildings ~~within~~ in the Chikmagalur Municipality to mohatarfa house-tax

Read also —

Replies from Dy Commrs of districts to Govt Procs No 10465-7, Fr. 107-95 dy 12 March 1896, calling for information as to whether any, and if so what, Govt buildings pay mohatarfa house tax in Municipalities other than that of the Bangalore City.

Filed ~~B~~ of the Records

1/801-8294

2 pull Q 26.1.98

C 1553 Jno 8844-8 Fr 31/12/98
L 7.107-95

Order thereon.

The principle that all buildings belonging to Govt which are used by officers as residences should be chargeable with municipal house-tax, has been declared in the Procs of the late Chief Comr: No 3400-Gl. 35- dy 6th 1876, to be one Rule

Please see Secs 65 & 66 of the Municipal Regulations providing in case, of exemption from House tax

Secretariat dy 20/1/98

the Govt interests sustained, with th

of no question; and the principle has been further accentuated in the Progs of the 10th May 1880 No. 739-48 — Rl 42 and in those of the 26th ~~Jan~~ May 1880 C. No. 468-76.

2. According to these Orders, the municipal house tax, ~~is due~~ inasmuch as it is paid for purposes of conservancy, must as a rule be levied on all dwelling places, whether the property of Govt or otherwise, except where the dwelling forms a small part of a public building essentially used for public purposes — such as the Jailor's or Apothecary's Quarters in a jail or hospital —, in which case it is undesirable to tax such dwellings as private residences. If the occupant of a Govt building is entitled to a free residence, as part of his emoluments, the tax must be paid by the owner, i.e. the Govt. In other cases, where

Order of 25-1-98

a rent is actually charged for occupation, the tax should be recovered through the Public Works Dept. by deduction from the rent payable to Govt.; but where no rent is for the time being levied, the tax should be paid by the occupant himself. ~~These orders, of course, do not apply~~ It is hardly necessary to state that ~~the~~ public buildings used otherwise than as residences, that is as Offices &c, ~~which~~ are necessarily exempt from taxation.

3. As the orders referred to are still in force, they should in all cases be strictly complied with, pending such modification in the existing practice as may be by the passing of the draft Regl^n for Municipalities under the consideration.

15/1/98.

Secretary

⊗ There is nothing in the draft Regl^n to necessitate the exemption of buildings referred to from taxation. May these not be omitted?

J Hewett 19/1

Print

The Presidents of all Municipalities except that of the Bangalore City
The Chief Engineer for Ry^s.
The Comptroller
Other Heads of Depts.

Proceedings of the Government of Mysore Local Boards Branch, Municipal, dated 1st February 1898.

READ AGAIN :—

Letter No. 103, dated 22nd November 1895, from the Deputy Commissioner, Kadur district, soliciting instructions with regard to the liability of Government buildings in the Chikmagalur municipality to mohatarfa house tax.

READ ALSO :—

Replies from Deputy Commissioners of districts to Government Proceedings No 10465-72—L F. 100-95, dated 12th March 1896, calling for information as to whether any, and, if so, what Government buildings pay mohatarfa house tax in municipalities other than that of the Bangalore city.

No. 8844-89—L. F. 100-95, DATED BANGALORE, 1ST FEBRUARY 1898.

ORDER THEREON.—The principle that all buildings belonging to Government, which are used by officers as residences, should be chargeable with Municipal house tax, has been declared in the Proceedings of the late Chief Commissioner, No. 3400—Gl. 35, dated 6th July 1876, to be one that admits of no question; and the same principle has been further accentuated in the Proceedings of the 10th May 1880, No. 739-48—Ml. 42, and in those of the 26th May 1888 C. No. 468-76.

2. According to these orders, the Municipal house tax, inasmuch as it is paid for purposes of conservancy, must, as a rule, be levied on all dwelling places, whether the property of Government or otherwise; except where the dwelling forms a small part of a public building essentially used for public purposes—such as the Jailor's or Apothecary's quarters in a jail or hospital—in which case it is undesirable to tax such dwellings as private residences. If the occupant of a Government building is entitled to a free residence, as part of his emoluments, the tax must be paid by the owner, *i. e.*, the Government. In other cases, where a rent is actually charged for occupation, the tax should be recovered through the Public Works Department by deduction from the rent payable to Government; but where no rent is for the time being levied, the tax should be paid by the occupant himself. It is hardly necessary to state that public buildings used otherwise than as residences that is, as offices, &c., are necessarily exempt from taxation.

3. As the orders referred to above are still in force, they should in all cases be strictly complied with.

4. This order will not apply to the Bangalore and Mysore City Municipalities which are governed by special enactments.

for Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of all Municipalities, except the Bangalore City Municipality.
The Chief Engineer in Mysore.
The Comptroller to the Government of Mysore.
Other Heads of Departments.

1897-98

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

Dated 1st *February* 1898

No. 8844-89
L. F. 100-9

Passing orders in regard to the liability of Government buildings to mohatarfa house tax.